

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

IN RE:	:	CHAPTER 13
	:	
SIWANA S. GREEN	:	
&	:	
THOMAS D. GREEN,	:	
	:	DOCKET NO.: 20-00131-RNO
DEBTORS	:	
<hr style="width: 45%; margin-left: 0;"/>		
COMMONWEALTH OF PENNSYLVANIA	:	OBJECTION TO PLAN
DEPARTMENT OF REVENUE,	:	
	:	
MOVANT	:	341 MEETING DATE & TIME:
	:	APRIL 27, 2020, at 12:00 P.M.
v.	:	
	:	
SIWANA S. GREEN	:	
&	:	
THOMAS D. GREEN,	:	
	:	RELATED TO DOCKET NO.: <u>30</u>
RESPONDENTS	:	

**PENNSYLVANIA DEPARTMENT OF REVENUE'S
OBJECTION TO DEBTOR'S CHAPTER 13 PLAN**

NOW COMES, the Commonwealth of Pennsylvania, Department of Revenue ("Department"), by and through its Office of Chief Counsel, and Counsel Joseph J. Swartz, and objects to the confirmation of the above-captioned Debtors' Chapter 13 Plan ("Plan") filed on March 3, 2020, and docketed at number 30, as authorized by 11 U.S.C. § 1324(a), for the following reasons:

1. The Department objects to the confirmation of the Plan on the grounds that the Plan does not comply with the provisions of Chapter 13, and Title 11 in general, as required by 11

U.S.C. § 1325(a)(1), because it does not provide for the full payment of all Department claims entitled to priority under 11 U.S.C. § 507, as required by 11 U.S.C. § 1322(a)(2).

2. Specifically, Debtors' Plan fails to provide for payment of the Department's Proof of Claim, as required by the Bankruptcy Code. The Department's Proof of Claim is broken down as follows: (1) an Unsecured Priority Claim in the amount of \$4,252.07 for Pennsylvania Personal Income Tax (PIT) liabilities of Debtors for the 2016 through 2018 tax years; and (2) an Unsecured Nonpriority Claim in the amount of \$638.85 for PIT liabilities of Debtors for the 2013 and 2016 through 2018 tax years.
3. Debtors' Chapter 13 Plan does not adequately provide for the Department's claim. Specifically, the failure of Debtors' Plan to provide for the full payment of the Department's Proof of Claim, including its priority claims, violates 11 U.S.C. §§ 502(a) & 1322(a)(2).
4. The Department also objects to the confirmation of Debtors' Plan on the grounds that the Plan is underfunded.
5. For the foregoing reasons, Debtor's Chapter 13 plan does not comply with the applicable provisions of the Bankruptcy Code and cannot be confirmed. *See* 11 U.S.C. § 1325(a).

WHEREFORE, the Department respectfully requests that the confirmation of the Debtors' Chapter 13 Plan be DENIED unless and until the Debtors submit an Amended Plan which provides for the full payment of the Department's claim(s) in the proper classification(s) and amount(s).

Respectfully submitted by,

DATE: March 25, 2020

By: /s/ Joseph J. Swartz
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